रजिस्ट्री सं० डी० 221 REGISTERED No. D. 221

भारत का राजपत्र
The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उपखण्ड (i)

PART II—Section 3—Sub-Section (i)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 95 नई दिल्ली, शुक्रवार, मई 26, 1967/ज्येष्ठ 5, 1889

No. 95] NEW DELHI, FRIDAY, MAY 26, 1967/JYAISTHA 5, 1889

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue and Insurance)

NOTIFICATIONS

CUSTOMS

New Delhi, the 26th May 1967

G.S.R. 782.—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts aluminium ingots and aluminium wire bars falling under Item 66(1) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), from so much of the additional duty leviable thereon under section 2A of the second-mentioned Act as is equivalent to the duty leviable at Rs. 400 per tonne.

[No. 50/67/F. No. Bud(2)/67-Cus.]

G.S.R. 783.—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), and in supersession of the notification of the Government of India, in the Ministry of Finance (Department of Revenue and Insurance), No. 107-Customs, dated the 6th June, 1966, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the articles specified in column (2) of the Table below, and falling under Item No. 2 of the Second Schedule to the Indian Tariff Act, 1934 (32 of 1934), from so much of the duty of customs leviable thereon under the second-mentioned Act as is in excess of the duty leviable at the rate specified in the corresponding entry in column (3) of the said Table.

TABLE

Sl. No.	Description of Article	Rate of duty
(1)	(2)	(3)
1	Hessians (other than carpet backing and jute specialities)	Rs. 750 per tonne.
2	Carpet backing	Rs. 600 per tonne.
3	Sacking (cloth, bags, twist, yarn, rope and twine)	Rs. 450 per tonne.
4	Jute specialities, namely, the following jute manufactures whose F.A.S. value is not less than Rs. 3250 per tonne	Rs. 600 per tonne.
	(a) bleached fabrics, that is to say, jute goods excluding carpet backing, made of 100% jute fibre, which have been bleached in the cloth stage, or manufactured from 100% bleached yarn or fibre or both;	
	(b) dyed fabrics, that is to say, jute goods excluding carpet backing, made of 100% jute fibre dyed in the cloth stage, or manufactured from 100% dyed yarn or fibre or both,	
	(c) printed fabrics, that is to say, jute goods excluding carpet backing, every yard of which has been printed in one or more colours;	
	(d) blended yarn or fabrics, that is to say, yarn or fabrics containing 20% or more of fibres other than jute and the balance of jute;	
	(e) union fabrics, that is to say, fabric containing 20% or more by weight of yarn other than jute and balance of jute;	
	(f) fine cloth for lamination or coating, that is to say, jute fabrics produced using jute yarn of count 6 lbs. per spindle and below;	
	(g) fine yarn, that is to say, yarn made of 100% jute of count 6 lbs. per spindle and below.	

[No. 51/67/F. No. Bud(2)/67-Cus.]

G.S.R. 784.—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts iron ore fines (including blue dust) falling under Item 29 of the Second Schedule to the Indian Tariff Act, 1934 (32 of 1934), when exported out of India, from so much of the duty of Customs leviable thereon under the second-mentioned Act as is in excess of Rs. 4 per tonne.

[No. 52/67/F. No. Bud(2)/67-Cus.]

G.S.R. 785.—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 157-Customs, dated the 2nd August, 1966, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts manganese ore of the description specified in column (2) of the Table below and falling under item 7 of the Second Schedule to the Indian Tariff Act, 1934 (32 of 1934), when exported from India, from the payment of so much of the duty of customs leviable thereon under the Second-mentioned Act as is in excess of the amount calculated at the rate specified in the corresponding entry in column (3) of the said Table.

TABLE

Sl. No.	Description of the manganese ore	Rate of duty
(1)	(2)	(3)
1	Manganese ore having more than 48 per cent of manganese content	Rs. 20 per tonne.
2	Manganese ore having 10 per cent or more but not more than 48 per cent of manganese content . . .	Rs. 12·50 per tonne.
3	Manganese ore having less than 10 per cent of manganese content	Rs. 10 per tonne.

[No. 53/67/F. No. Bud(2)/67-Cus.]

G.S.R. 786.—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), and in supersession of the notification of the Government of India, in the Ministry of Finance (Department of Revenue and Insurance) No. 200-Customs, dated the 11th November, 1966, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the articles specified in column (2) of the Table below, and falling under Item No. 5 of the Second Schedule to the Indian Tariff Act, 1934 (32 of 1934), from so much of the duty of customs leviable thereon under the second-mentioned Act as is in excess of the duty leviable at the rate specified in the corresponding entry in column (3) of the said Table:

TABLE

Sl. No.	Description of article	Rate of duty
(1)	(2)	(3)
1	Tea, the value of which does not exceed Rs. 8/- per kilogram.	20% *ad valorem* reduced by 24 paise per kilogram.
2	Tea, the value of which exceeds Rs. 8/- per kilogram but does not exceed Rs. 10/- per kilogram.	22½% *ad valorem* reduced by 24 paise per kilogram.
3	Tea, the value of which exceeds Rs. 10-/ per kilogram .	22% *ad valorem* reduced by 24 paise per kilogram *or* Rs. 2·76 per kilogram, whichever is less.

[No. 54/67/F. No. Bud(2)/67-Cus.]

G.S.R. 787.—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all the goods specified in the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), from the special duty of customs leviable thereon under sub-clause (1) of clause 38 of the Finance (No. 2) Bill, 1967, which clause has, by virtue of the declaration made under the Provisional Collection of Taxes Act, 1931, the force of law.

[No. 55/67/F. No. Bud(2)/67-Cus.]

CENTRAL EXCISES

New Delhi, the 26th May 1967

G.S.R. 788.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Central Excise Rules 1944, namely:—

1. These rules may be called the Central Excise (Eleventh Amendment) Rules, 1967.

2. In the Central Excise Rules, 1944—

(1) in rule 2, in clause (ii)(A), in sub-clause (s), for the expression "No. 98/66-CE dated the 18th June, 1966", the expression "101/67-Central Excises, dated the 26th May, 1967" shall be substituted;

(2) in rule 56A, in sub rule (3), to item (b) of clause (i), the following proviso shall be added, namely:—

'Provided that having regard to the period that has elapsed since the duty of excise was imposed on any such material, component parts or finished product, the position of demand and supply of the said goods in the country and any other relevant considerations, the Central Government may direct that with effect from a specified date all stocks of the said goods in the country, except such stocks lying in a factory, customs area, [as defined in the Customs Act, 1962 (52 of 1962)], or warehouse as are clearly recognisable as being non-duty paid, may be deemed to be duty-paid and credit of duty in respect of the said goods may be allowed at such rate and subject to such conditions as the Central Government may direct, without production of documents evidencing the payment of duty.";

(3) in rule 96W, in sub-rule (1), for the proviso, the following proviso shall be substituted, namely:—

"Provided that if there is an increase in the rates of duty, such sums shall be recalculated at the increased rates from the date of increase and the liability for duty leviable on the quantity of cotton yarn used in the manufacture of cotton fabrics or woollen yarn produced shall not be discharged unless the differential duty is paid,

(a) in the case of such cotton yarn, as on the date of clearance of the aforesaid cotton fabrics, and

(b) in the case of woollen yarn, as on the date of clearance of such woollen yarn, from the factory of the manufacturer."

[No. 76/67.]

G.S.R. 789.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby directs that in the notifications (as they now stand) of the Government of India in the Ministry of Finance (Department of Revenue) specified in column (2) of the Table below for the expressions specified in the corresponding entries in column (3) of the said Table, wherever they occur in the said notifications, the expressions specified in the corresponding entries in column (4) thereof shall be substituted

TABLE

Sl. No.	Notification No. & date	For		Substitute
1	2	3		4
1	No. 100/61-Central Excises, dated the 20th April, 1961.	"forty one rupees and thirty-five naye paise per quintal".		"fifty-five rupees per quintal".
2	No. 24/65 Central Excises, dated the 28th February, 1965.	"55% *ad valorem*	occurring against item No. II(2)	"95% *ad valorem*
		"45% *ad valorem*"	Do.	"65% *ad valorem*"
		"30% *ad valorem*"	Do.	"35 % *ad valorem*"
3	No. 133/63-Central Excises, dated the 10th August, 1963.	" Rs. 90·00"		"Rs. 180·00"
		"Rs. 164·00 "		"Rs. 328·00"
		"Rs. 102·00"		"Rs. 204·00"
4	No.157/62-Central Excises, dated 10th August, 1962.	"10% *ad valorem*"		"20% *ad valorem*"
5	No. 166/62-Central Excises dated the 1st September, 1962.	"in excess of 20% of the value"		"in excess of 30% of the value"
6	No. 157/64-Central Excises, dated the 16th October, 1964.	"2·00"		"3·00"
7	No. 96/65-Central Excises, dated the 19th June, 1965.	"as is in excess of 10 paise per kilogram"		"as in equivalent to the duty leviable at 50 paise per kilogram"
8	No. 66/60-Central Excises, dated the 20th April, 1960.	"Rs. 200·00 per metric tonne"		"Rs. 500·00 per metric tonne"
9	No. 31/64-Central Excises, dated the 1st March, 1964.	"falling under Item No. 16A"		"falling under sub-items (1) and (2) of Item No. 16A".
10	No. 116/65-Central Excises, dated the 24th July, 1965.	"15 paise per kilogram"	wherever they occure in the Table.	"16·5 paise per kilogram"

[No. 77/67.]

G.S.R. 790.—In exercise of the powers conferred by sub-item (1) of item No. 3 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and rule 96F of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 23/62-Central Excises, dated the 24th April, 1962, namely:—

In the said notification, for the figures "15", "25", "30", "35" and "45", under the column "Rate of duty per kilogram", the figures "25", "40", "50", "55" and "65" shall, respectively be substituted.

[No. 78/67.]

G.S.R. 791.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 92/66-Central Excises, dated the 6th June, 1966, namely.—

In the said notification, for the Table, the following Table shall be substituted, namely:—

"TABLE

Sl. No.	Item No. of the First Schedule to the Central Excises and Salt, Act, 1944.	Description	Rate of duty
1	2	3	4
1	7	Kerosene	Rs. 165·25 per kilolitre at fifteen degrees of Centigrade thermometer.
2	8(*a*)	Refined Diesel Oils	Rs. 461·05 per kilolitre at fifteen degrees of Centigrade thermometer.
3	8(*b*)	Vaporizing Oil	Rs. 461·05 per kilolitre at fifteen degrees of Centigrade thermometer.
4	10	Furnace Oil	Rs. 49·55 per metric tonne".

[No. 79/67.]

G.S.R. 792.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notifications of the Government of India in the Ministry of Finance (Department of Revenue) Nos. 57/57-Central Excises and 58/57-Central Excises, both dated the 6th July, 1957, the Central Government hereby exempts beltings and hose pipes whose rubber content is nil or less than forty per cent by weight, from the whole of the duty of excise leviable thereon under section 3 of the Central Excises and Salt Act, 1944 (1 of 1944).

[No. 80/67.]

G.S.R. 793.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance), No. 25/66-Central Excises, dated the 1st March, 1966, the Central Government hereby exempts rayon and synthetic fibres and yarn falling under Item No. 18 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944),

and specified in column (2) of the Table hereto annexed, from so much of the duty of excise leviable thereon as is in excess of the duty mentioned in the corresponding entry in column (3) thereof:—

TABLE

Serial No.	Description	Duty
(1)	(2)	(3)
		(Rs. per kilogram)
1.	Staple fibre—	
	(*i*) of cellulosic origin	0·60
	(*ii*) all others	12·00
2.	Rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both—	
	(*i*) below 75 deniers,	8·50
	(*ii*) 75 deniers and above but below 100 deniers,	5·40
	(*iii*) 100 deniers and above but below 120 deniers,	3·75
	(*iv*) 120 deniers and above but below 150 deniers,	3·25
	(*v*) 150 deniers and above but below 350 deniers,	2.80
	(*vi*) 350 deniers and above but not above 1100 deniers,	2·50
	(*vii*) above 1100 deniers,	2·00
3.	Other synthetic yarns—	
	(*i*) below 30 deniers	42·00
	(*ii*) 30 deniers and above but below 75 deniers	27·00
	(*iii*) 75 deniers and above but below 100 deniers	15·00
	(*iv*) 100 deniers and above but not above 750 deniers	12·00
	(*v*) above 750 deniers	3·00

[No. 81/67.]

G.S.R. 794.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue and Company Law), No. 156/64-Central Excises, dated the 16th October, 1964, the Central Government hereby exempts yarn spun out of synthetic staple fibres falling under Item No 18 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column (2) of the Table hereto annexed, from so much of the duty of excise leviable thereon as is in excess of the duty mentioned in the corresponding entry in column (3) thereof:—

TABLE

Serial No.	Description	Duty
(1)	(2)	(3)
		(Rs. per kilogram)
1.	Yarn spun—	
	(*a*) wholly out of synthetic staple fibre of cellulosic origin, or	
	(*b*) out of staple fibre aforesaid and cotton only, provided that the cotton content of the yarn does not exceed 40 per cent. of its weight	
	(*i*) of 51 or more counts,	1·00
	(*ii*) of 40 or more counts but less than 51 counts,	0·90

(1)	(2)	(3)
	(iii) of 34 or more counts but less than 40 counts, . . .	0 80
	(iv) of 29 or more counts but less than 34 counts, . . .	0·60
	(v) of 22 or more counts but less than 29 counts, . . .	0·45
	(vi) of 14 or more counts but less than 22 counts, . . .	0·30
	(vii) of less than 14 counts.	Nil
2.	Yarn spun either wholly out of synthetic staple fibre or partly of such synthetic fibre and partly of any natural fibre, the natural fibre content of such yarn being not more than 40 percent if the non-cellulosic fibre content of it is—	
	(i) 50 per cent or more, ...	10 50
	(ii) less than 50 per cent but more than 10 per cent, . . .	6 00
	(iii) 10 per cent or less	4·50

Explanation.—For the purpose of this notification, the term "count" means New French Count.

[No 82/67.]

G.S.R. 795.—In exercise of the powers conferred by sub rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) **No.** 26/66-Central Excises, dated the 1st March, 1966, the Central Government **hereby** exempts cotton twist, yarn and thread falling under item No 18A of the **First** Schedule to the Central Excises and Salt Act 1944 (1 of 1944) and specified **in** column (2) of the Table below, from so much of the duty of excise leviable thereon **as** is in excess of the duty specified in the corresponding entry **in** column **(3) or** column (4) or column (5) or column (6), as the case may be, of the said Table.

TABLE

Serial No.	Description	Duty			
		Single yarn, whether grey or bleached and grey multiplefold yarn in hanks		All others	
		Unsized	Sized	Unsized	Sized
(1)	(2)	(3)	(4)	(5)	(6)
		(Rupees per kilogram)			
	Cotton twist, yarn or thread—				
1.	of 51 or more counts, . . .	0·90	1·08	1·10	6 20
2.	of 40 or more counts but less than 51 counts, ...	0 65	0·78	1·10	6·20
3.	of 34 or more counts but less than 40 counts, ...	0·40	0 48	0·70	2·40
4.	of 29 or more counts but less than 34 counts, ...	0·05	0·06	0·70	2·40
5.	of 22 or more counts but less than 29 counts, . . .	Nil	Nil	0 40	0 44
6.	of 14 or more counts but less than 22 counts, . . .	Nil	Nil	0·25	0·28
7.	of less than 14 counts	Nil	Nil	0·13	0·15

Provided that:

(a) any twist, yarn or thread, on which duty has been paid at a rate specified in column (3) of the Table, is subsequently sized in the form of hanks with the aid of power or steam or both, the manufacturer undertaking the sizing shall, subject to the provisions of clause (f), be liable to pay further duty at rate equal to the difference between the rates of duty specified in column (4) and column (3) of the Table;

(b) any twist, yarn or thread, on which duty has been paid at a rate specified in column (3) of the Table, is subsequently subjected to beaming, warping, wrapping, winding or reeling or any one or more of these possesses with the aid of power, the twist, yarn or thread shall be liable to further duty at a rate equal to the difference between the rates of duty specified in respect of that yarn in column (5) and column (3) of the Table;

(c) any twist, yarn or thread, on which duty has been paid at a rate specified in column (4) of the Table, is subsequently subjected to beaming, warping, winding or reeling or any one or more of these processes with the aid of power, the twist, yarn or thread shall be liable to further duty at a rate equal to the difference between the rates of duty specified in respect of that yarn in column (6) and column (4) of the Table;

(d) any twist, yarn or thread, on which duty has been paid at a rate specified in column (5) of the Table, is subsequently sized with the aid of power or steam or both, the manufacturer undertaking the sizing shall, subject to the provisions of clause (g), be liable to pay further duty at a rate equal to the difference between the rates of duty specified in column (6) and column (5) of the Table;

(e) no further duty shall be leviable on any unsized twist, yarn or thread, on which duty has already been paid at a rate specified in column (5) of the Table even if such unsized twist, yarn or thread is subsequently subjected to beaming, warping, wrapping, winding or reeling or any one or more of these processes with or without the aid of power;

(f) the differential rate of duty referred to in clause (a) above payable on the sizing of cotton twist, yarn or thread sized by an independent sizer shall be 4/5th of the appropriate rate;

(g) the differential rate of duty referred to in clause (d) above payable on sizing of cotton twist, yarn or thread sized by an independent sizer shall be reduced by 5 Paise per kilogram in the case of cotton twist, yarn or thread, mentioned at Serial Nos. (1) and (2) of the Table, 3 Paise per kilogram in the case of twist, yarn or thread, mentioned at Serial Nos. (3) and (4) of the Table, and by 1 Paisa per kilogram in the case of twist, yarn or thread mentioned at Serial Nos. (5), (6) and (7) of the Table;

(h) nothing in this notification shall apply to any twist, yarn or thread which is used for weaving in a composite mill;

(i) the duty on sized yarn shall be charged on the basis of its weight before sizing.

Explanation.—For the purpose of this notification:

(i) the term 'hanks' shall mean hanks which do not contain more than 1000 metres of twist, yarn or thread in plain (straight) reel;

(ii) "an independent sizer" means a manufacturer who is engaged in the sizing of cotton twist, yarn or thread with the aid of power and who does not undertake spinning of cotton twist, yarn or thread or weaving or processing of cotton fabrics and has no proprietary interest in any factory engaged either in the spinning of cotton twist, yarn or thread or weaving or processing of cotton fabrics;

(iii) "composite mill" means a manufacturer who is engaged in spinning of cotton twist, yarn or thread, or weaving of cotton fabrics or processing of cotton fabrics with the aid of power and has a proprietary interest in at least two of such manufacturing activties.

[No. 83/67.]

G.S.R. 796.—In pursuance of rule 96W of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 28/66-Central Excises, dated the 1st March, 1966, the Central Government hereby directs that the rate of duty in respect of cotton yarn falling under item No. 18A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column (2) of the Table hereto annexed, shall be the rate mentioned in the corresponding entry in column (3) of the said Table.

TABLE

Serial No.	Description of yarn	Rate
1	2	3
		Paise per square metre of the fabric made
1	Yarn used in making superfine fabrics	22·00
2	Yarn used in making fine fabrics	15.00
3	Yarn used in making medium-A fabrics	6.60
4	Yarn used in making medium-B fabrics	4.40
5	Yarn used in making coarse fabrics	2.20

Provided that if the manufacturer elects to avail himself of the special provision contained in rule 96W aforesaid, the procedure set out in that rule in this behalf shall uniformly apply to all the cotton yarn used by him in the production of cotton fabrics in his factory.

Explanation.—For the purposes of this notification, the average count of yarn in a fabric shall be deemed to be the count of all yarn contained in such fabric.

[No. 84/67.]

G.S.R. 797.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 93/64-Central Excises, dated the 17th April, 1964, the Central Government hereby exempts cotton twist, yarn or thread, falling under Item No 18A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), specified in column (2) of the Table below, and used for weaving of cotton fabrics in a composite mill, from so much of the duty of excise leviable thereon as is in excess of the duty specified in the corresponding entry in column (3) or column (4), as the case may be, of the said Table.

TABLE

Serial No.	Description	Unsized	Sized
1	1	3	4
		(Rs. per kilogram)	
	Cotton twist, yarn or thread		
1	Of 29 or more counts but less than 34 counts	1.55	1 86
2	Of less than 29 counts	0.66	0.66

Explanations.—For the purposes of this notification,

I. "composite mill" means a manufacturer who is engaged in spinning of cotton twist, yarn or thread or weaving or processing of cotton fabrics with the aid of power and has a proprietary interest in at least two of such manufacturing activties;

II. the duty on sized yarn shall be charged on the basis of its weight before sizing.

[No. 85/67.]

G.S.R. 798.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 127 65-Central Excises, dated the 28th August, 1965, the Central Government hereby exempts unsized cotton twist, yarn or thread falling under item No. 18A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) used in the manufacture—

(a) belting, or

(b) hose pipes,

by a manufacturer as well as processor thereof from so much of the duty of excise leviable thereon as is in excess of the duty specified in column (5) of the Table contained in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance), No. 83/67-Central Excises dated the 26th May, 1967.

[No. 86/67.]

G.S.R. 799.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Rules, 1944, and in supersession of the notification of the Government of India in the Minstry of Finance (Department of Revenue and Insurance), No 27/66-Central Excises, dated the 1st March, 1966, the Central Government hereby exempts cotton yarn falling under item No. 18A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and contained in fents produced by factories working under special procedure laid down in rule 96V of the said Rules, as specified in column (2) of the Table below, from so much of the duty leviable thereon as is in excess of the duty specified in the corresponding entry in column (3) thereof.

TABLE

Serial No.	Description	Duty
1	2	3
1	Cotton yarn contained in fents of superfined fabrics	Rs. 1·20 per kilogram
2	Cotton yarn contained in fents of fine fabrics .	Rs. 0·90 per kilogram
3	Cotton yarn contained in fents of medium "A" and medium "B" fabrics . . .	Rs. 0·44 per kilogram.
4	Cotton yarn contained in fents of coarse fabrics .	Rs. 0·165 per kilogram.

Explanation.—For the purposes of this notification, the weight of yarn contained in such fents as are grey at the time of their clearance from the factory shall be computed at ninety-five per cent. of the weight of the fents.

[No. 87/67.]

G.S.R 800.—In pursuance of rule 96W of the Central Excise Rules, 1944, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 113/65-Central Excises, dated the 24th July, 1965, namely.—

In the said notification, for the words

'four paise per square metre", the words and figures "4:4 paise per square metre" shall be substituted.

[No. 88/67]

G.S.R. 801.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance), No. 29/66 Central Excises, dated the 1st March, 1966, namely:—

In the said notification,—

I. in the first Table, for the entries against Serial Nos. 1 and 2, the following entries shall be substituted—

TABLE

Serial No.	Description	Duty
1	2	3
		(Paise per sq. metre)
1.	*Cotton Fabrics/Superfine.*	
	(*a*) Grey (Unprocessed)	12
	(*b*) Bleached or/and dyed or/and printed	22
	(*c*) Mercerised or/and water-proofed, whether rot-proofed or not (including rubberised). . . .	42
	(*d*) Processed in any other manner including shrink-proofed or/and organdie processed	57
2	*Cotton Fabrics/Fine.*	
	(*a*) Grey (Unprocessed)	10
	(*b*) Bleached or/and dyed or/and printed	20
	(*c*) Mercerised or/and water-proofed, whether rot-proofed or not (including rubberised)	40
	(*d*) Processed in any other manner including shrink-proofed or/and organdie processed	55"

II In sub-clause (b) of clause 2 of the second proviso, for the words "In case such fabrics are fine or superfine, two-thirds of the appropriate rates as aforesaid", the words "In case such fabrics are fine or superfine, one-half of the appropriate rates as aforesaid" shall be substituted.

[No. 89/67.]

G.S.R. 802.—In exercise of the powers conferred by sub-rule (1) of the Central Excise Rules, 1944, the Central Government hereby rescinds—(a) the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), namely:—

1. No. 29/60-Central Excises dated the 1st March, 1960,

2. No. 56/62-Central Excises, dated the 24th April, 1962,

3. No. 214/63-Central Excises, dated the 28th December, 1963,

4. No. 63/65-Central Excises, dated the 3rd April, 1965, and

(b) the following notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance), namely, No. 48/67-Central Excises, dated the 1st April, 1967.

[No. 90/67.]

G.S.R.803.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts aluminium articles falling under sub-items (b), (bb), (c) and (d) of Item No. 27 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), in the manufacture of which duty-paid aluminium in any form is used, from so much of the duty of excise leviable thereon as is equivalent to the duty of excise or the additional duty under section 2A of the Indian Tariff Act, 1934 (32 of 1934), as the case may be, already paid on such aluminium in any form, subject to the condition that the procedure set out in rule 56A of the said Rules is followed in relation to the manufacture of such aluminium articles.

[No. 91/67.]

G.S.R. 804.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 24/65-Central Excises, dated the 28th February, 1965, namely:—

In the said notification, in the Table, the entries against Serial No. 13 relating to Item No. 36 shall be omitted.

[No. 92/67.]

G.S.R. 805.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts footwear falling under sub-item (1) of Item No. 36 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), and produced in any factory including the precincts thereof, wherein not more than 49 workers are working, or were working on any day of the preceding twelve months, or the total equivalent of power used in the process of manufacturing footwear does not exceed two Horse Power, from the whole of the duty of excise leviable thereon.

[No 93/67.]

G.S.R 806.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts such parts of footwear, falling under sub-item (2) of Item No. 36 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), as are used in the factory of production itself in the manufacture of footwear, falling under sub-item (1) of the said item, from the whole of the duty of excise leviable thereon, provided that the footwear itself is not exempt from duty.

[No. 94/67.]

G.S.R. 807.—In exercise of the powers conferred by sub rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts—

(i) all component parts of footwear, except soles, half soles, heels, and soles and heels combined,

(ii) soles, half sals, heels and soles and heels combined made of wood or leather, and

(iii) soles specially made and clearly recognizable as being designed for sponge rubber chappals,

falling under sub item (2) of Item No 36 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from the whole of the duty of excise leviable thereon under that sub-item

Explanation.—For the purpose of this notification 'Chappal' shall mean sole without upper, to be attached to the foot only by thongs passing over in-step but not even round the ankle.

[No 95/67.]

G.S.R. 808.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules 1944 read with sub section (4) of section 48 of the Finance Act, 1966 (13 of 1966), the Central Government hereby exempts all excisable goods mentioned in sub-section (1) of section 48 of the said Act from so much of the special duty of excise leviable thereon under that sub-section read with any notification issued under sub-section (4) of that section, as relates to the period commencing on the 26th May, 1967, and ending with the 31st May, 1967

[No 96/67]

G.S.R 809.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944 read with sub-clause (4) of clause 41 of the Finance (No 2) Bill, 1967, which clause has, by virtue of a declaration made under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, the Central Government hereby exempts the excisable goods specified in column (3) of the Table hereto annexed and falling under the Items, specified in column (2) of the said Table, of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) (hereinafter called the Central Excises Act), from so much of the special duty of excise leviable threon under sub-clause (1) of clause 41 aforesaid as is in excess of the duty specified in the correponding entries in column (4) of the said Table and subject to the conditions laid down in the corresponding entries in column (5) thereof—

TABLE

Sl. No.	Item No. of the First Schedule to the Central Excises Act	Description	Duty as percentage of duty leviable under the Central Excises Act read with any notification for the time being in force	Condition
1	2	3	4	5
1	6	Motor spirit . . .	Nil	
2	8	Refined Diesel oils and vaporizing oil . . .	Nil	
3	9	Diesel oil, not otherwise specified	Nil	

1	2	3	4	5
4	13	Vegetable Product . . .	Nil	
5	14D	Synthetic organic dyestuffs, (including pigment dyestuffs) and synthetic organic derivatives used in any dyeing process . . .	Nil	
6	15B	Cellophane . . .	Nil	
7	16	Tyres for motor vehicles but only on the first clearances for home consumption during the period commencing on the 26th May, 1967 and ending on the 31st March, 1968 (both days inclusive), up to a total value Rs. 1·25 crores.	Nil	If the total value of the tyres for motor vehicles cleared by the manufacturer during the financial year 1966-67 for home consumption did not exceed Rs. 4 crores.
8	17(3)	Printing and writing paper of a substance not exceeding 75 grammes per square metre.	Nil	If such paper does not contain in its substance any rag in the form of pulp or if it contains any rag, it also contains in its substance not less than 40 per cent of bagasse, jute stalk or cereal straw in the form of pulp.
9	18A	Cotton twist, yarn and thread, all sorts . . .	Nil	
10	23A	Glass and Glassware other than sheets and plate glass .	Nil	
11	23B	Chinaware and Porcelainware	Nil	
12	28	Tin plate and tinned sheets including tin taggers, and cuttings of such plates, sheets or taggers	Nil	
13	32(1)(*i*)	Vacuum and gas-filled electric lighting bulbs not exceeding 60 watts, but excluding electric lighting bulbs of the type known commercially as "Miniature lamps."	Nil	

[No. 97/67.]

G.S.R 810.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules 1944, read with sub-clause (4) of clause 41 of the Finance (No. 2) Bill, 1967, which clause has by virtue of a declaration made under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, the Central Government hereby exempts the excisable goods specified in column (2) of the Table hereto annexed and falling under Item No. 18 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the special

duty of excise leviable thereon under sub-clause (1) of clause 41 aforesaid as is in excess of the duty specified in the corresponding entry in column (3) of the said Table:

TABLE

Sl. No.	Description	Duty
(1)	(2)	(3)
		(Rs. per kilogram)
1	Yarn spun—	
	(*a*) wholly out of synthetic staple fibre of cellulosic origin . . .	Nil
	(*b*) partly out of such staple fibre and partly out of Cotton, provided the cotton content of the yarn does not exceed 40 per cent of its weight	Nil
2	Rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both—	
	(*i*) below 75 deniers	2·25
	(*ii*) 75 deniers and above but below 100 deniers	1·50
	(*iii*) 100 deniers and above but below 150 deniers	1·00
	(*iv*) 150 deniers and above but below 350 deniers	0·80
	(*v*) 350 deniers and above	Nil

[No. 98/67.]

G.S.R. 811.—In exercise of the powers conferred by rules 12 and 12A of the Central Excise Rules 1944, read with clause 41 of the Finance (No. 2) Bill, 1967, which clause has, by virtue of a declaration made under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, the Central Government hereby directs that where any goods have been subjected to a special duty of excise under the aforesaid clause and where on the export of such goods the Central Government has by a notification issued under the said rule 12 or 12A permitted the rebate of excise duty paid on such goods under the Central Excises and Salt Act, 1944 (1 of 1944), a rebate of the special duty of excise shall also be made in full subject to the same conditions as govern the rebate of excise duty.

[No. 99/67.]

G.S.R. 812.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 41 of the Finance Bill (No. 2) Bill, 1967, which clause has, by virtue of a declaration made under the Provisional Collection of Taxes Act, 1931, (16 of 1931), the force of law, the Central Government hereby exempts excisable goods referred to in sub-clause (1) of clause 41 of the aforesaid Bill and in respect of which goods a notification under sub-rule (1) of rule 8 of the aforesaid Rules has been issued by the Central Government exempting them from so much of the duty of excise leviable thereon as is equivalent to the amount of the duty of excise already paid on other excisable goods (hereinafter referred to as "intermediate products") used in their manufacture and which are specified in the respective notification, from so much of the special duty of excise leviable thereon as is equivalent to the special duty of excise already paid on the intermediate products specified in the respective notification.

[No 100/67.]

G.S.R. 813—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the excisable goods mentioned in the Appendix, when brought into Kandla Free Trade Zone from the factories of their manufacture situated in other parts of India for use by the industries located in the said Zone for the production of goods intended solely for export, from the whole of—

(i) the duty of excise leviable thereon under section 3 of the Central Excises and Salt Act, 1944 (1 of 1944), and

(ii) the additional duty of excise leviable thereon under sub-section (1) of section 3 of the first-mentioned Act,

subject to the following conditions, namely:—

(1) the consignee is authorised to establish manufacturing unit or units in the Kandla Free Trade Zone;

(2) the consignee brings the excisable goods directly from the factory of manufacture;

(3) the entire excisable goods so brought are used by or on behalf of the consignee in the Kandla Free Trade Zone for manufacture of goods solely meant for export and all such manufactured goods are exported; and

(4) the procedure set out in Chapter X of the Central Excise Rules, 1944, is followed.

2. For the purpose of this notification, the Kandla Free Trade Zone shall comprise the places bearing the survey numbers and enclosed by the boundaries specified below:—

Survey numbers

199, 200, 201, 202, 204, 205, 206, 207, 208, 209, 211, 212, 216, 217, 218, 219, 220, 221, 222, 223, 224, 257, 266, 267, 268, 269,270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 302, 303, 304, 310, 312, 313 and 315 in the Taluka of Anjar, District of Kutch and the State of Gujarat, at a distance of 9·6 Kilometres from the port of Kandla, enclosed by a 11' high fencing, consisting of stone masonry in the plinth and mild steel bar mesh at the top, extending 1042·49 metres in the North, 1529·51 metres in the West, 777·85 metres in the South and 1847·88 metres in the East.

APPENDIX

S. No.	Central Excise Tariff Item Nos.	Description
1	14	Pigments, colours, paints, enamels, varnishes, blacks and cellulose lacquers.
2	14D	Synthetic organic dyestuffs (including pigment dyestuff) and synthetic organic derivatives used in any dyeing process.
3	14G	Sulphuric Acid (including fuming acids and anhydrides thereof), all sorts.
4	15	Soap.
5	15A	Artificial or synthetic resins and plastic materials and articles thereof.
6	15B	Cellophane, that is, any film or sheet or regenerated cellulose.
7	16B	Plywood, blockboard, laminboard, batten board, hard or soft wall boards or insulating board and veneered panels, whether or not containing any materials other than wood, cellular woodpanels, building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders, and artificial or reconstituted wood being wood shavings, wood chips, saw dust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic bindings substances in sheets, blocks, boards or the like.

S. No.	Central Excise Tariff Item Nos.	Description
8	17	Paper, all sorts (including pasteboard, mill board strawboard and cardboard), in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power.
9	18	Rayon and synthetic fibres and yarn.
10	18A	Cotton twist, yarn an thread, all sorts, sized or unsized in all forms including skeins, hanks, cops, cones, bobbins, pirns, spools, reels, cheeses, balls or on warp beams in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power.
11	18B	Woollen yarn, all sorts including knitting wool, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power
12	19	Cotton fabrics.
13	22	Rayon or artificial silk fabrics.
14	22A	Jute manufactures (including manufactures of bimlipatam jute or of mesta fibre), all sorts.
15	23A	Glass and glassware.
16	25	Iron in any crude form including pig iron, scrap iron, molten iron or iron cast in any other shape or size.
17	26A	Copper and copper alloys containing not less than fifty per cent. by weight of copper.
18	26AA	Iron or steel products.
19	27	Aluminium.
20	28	Tin plate and tinned sheets including tin taggers and cuttings of such plates sheets or taggors.
21	30	Electric motors, all sorts and parts thereof.
22	33B	Electric wires and cables, all sorts, not otherwise specified.

[No. 101/67.]

G.S.R. 814.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 41 of the Finance (No. 2) Bill, 1967, which clause has by virtue of a declaration under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, the Central Government hereby exempts tea, all varieties except package tea, falling under sub-item (1) of Item No. 3 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), produced by a bought-leaf-factory, from the whole of the special duty of excise leviable thereon under sub-clause (1) of clause 41 aforesaid.

Explanation.—For the purposes of this notification—

(1) the expression "bought-leaf-factory" means a tea factory which has purchased more than two-thirds of the green-leaf from growers each such grower being a person having—

(i) either in his own name, or

(ii) in the name of one or more of his dependent relatives, whether along with his name or not,

a holding not exceeding ten hectares under cultivation of tea plants during the year 1963 64 and in the year in which the duty is levied;

(2) the expression "dependent relatives" means wife, father, mother, brother, sister, son or unmarried daughter.

[No.102/67.]

G.S.R. 815.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 41 of the Finance (No. 2) Bill, 1967, which clause has by virtue of a declaration under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, the Central Government hereby exempts tea, all varieties except package tea, falling under sub-item (1) of Item No. 3 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), produced in a factory owned by a co-operative society registered under any law relating to co-operative societies, from the whole of the special duty of excise leviable thereon under sub-clause (1) of clause 41 aforesaid subject to the conditions—

(i) that no member of such co-operative society owns—

(a) either in his own name, or

(b) in the name of one or more of his dependent relatives, whether along with his name or not, a holding exceeding ten hectares under cultivation of tea plants, and

(ii) that the green leaf used is not purchased from any grower (not being a member of the co-operative society) who has a holding.

(a) either in his own name, or

(b) in the name of one or more of his dependent relatives, whether along with his name or not, exceeding ten hectares under cultivation of tea plants.

Explanation.—For the purposes of this notification, the expression "dependent relatives" means wife, father, mother, brother, sister, son or unmarried daughter.

[No. 103/67.]

G.S.R.816.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 41 of the Finance (No. 2) Bill, 1967, which clause has by virtue of a declaration made under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, the Central Government hereby exempts the first 1500 metric tonnes of strawboard and millboard falling under Item No. 17(3) of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), and cleared by any manufacturer for home consumption during the period commencing on the 26th May, 1967 and ending on the 31st March, 1968, both days inclusive, from the whole of the special duty of excise leviable thereon under sub-clause (1) of clause 41 aforesaid:

Provided that such quantity, if any, of strawboard and millboard as has been cleared by the manufacturer for home consumption during the period commencing on the 1st April, 1967 and ending on the 25th May, 1967, both days inclusive, which was exempted from payment of special excise duty, in terms of notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 145/66-Central Excises, dated the 19th September, 1966, shall be deducted from the aforesaid quantity of 1500 metric tonnes and only the balance, if any, shall be cleared by the manufacturer for home consumption without payment of special excise duty in terms of this notification.

Explanation.—For the purposes of this notification.—

(1) 'millboard' means any unbleached homogeneous board, having a thickness exceeding 0·50 millimetres and made out of mixed waste papers with or without screenings and mechanical pulp but without any colouring matter being added thereto;

(2) 'strawboard' means a board made wholly or predominantly from partially cooked unbleached straw or baggassee or grasses or a mixture of these, where—

(i) the quantity of any other material used does not exceed one-third in weight of the total weight of the ingredients, and

(ii) such board is not specially compressed and does not have any paper pasted on either surface.

[No. 104/67.]

G.S.R. 817.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 33/65-Central Excises, dated the 28th February, 1965, the Central Government hereby exempts cigarettes, falling under Item No. 4 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column (1) of the Table hereto annexed, from so much of the Additional duty of excise leviable thereon under the first-mentioned Act, as is in excess of the duty specified in column (2) of the said Table.

TABLE

Description	Duty
(1)	(2)
Cigarettes of which the value—	
(i) exceeds Rs. 25 a thousand	20 per cent. *ad valorem*
(ii) exceeds Rs. 7·50 a thousand but does not exceed Rs. 25 a thousand	11 per cent. *ad valorem*
(iii) does not exceed Rs. 7·50 a thousand	5 per cent. *ad valorem*

[No. 105/67.]

G.S.R. 818.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 48/64-Central Excises, dated the 1st March, 1964, namely:—

In the said notification, in clause (b) of the main paragraph, for the word "one-third", the word "one-half" shall be substituted.

[No. 106/67.]

G.S.R. 819.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts rubber tubing, falling under Item No. 16A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), which is used, in the factory of its production, in the manufacture of inner tubes, falling under Item No. 16 of the said Schedule, from the whole of the duty of excise leviable on such rubber tubing.

[No. 107/67.]

K. L. REKHI, Under Secy.

PRINTED IN INDIA BY THE GENERAL MANAGER, GOVERNMENT OF INDIA PRESS, NEW DELHI AND PUBLISHED BY THE MANAGER OF PUBLICATIONS, DELHI, 1967